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Certificate of Organization

AND

BY-LAWS

OF

The Chicago Bar Association,

AND

LIST OF OFFICERS, ETC.

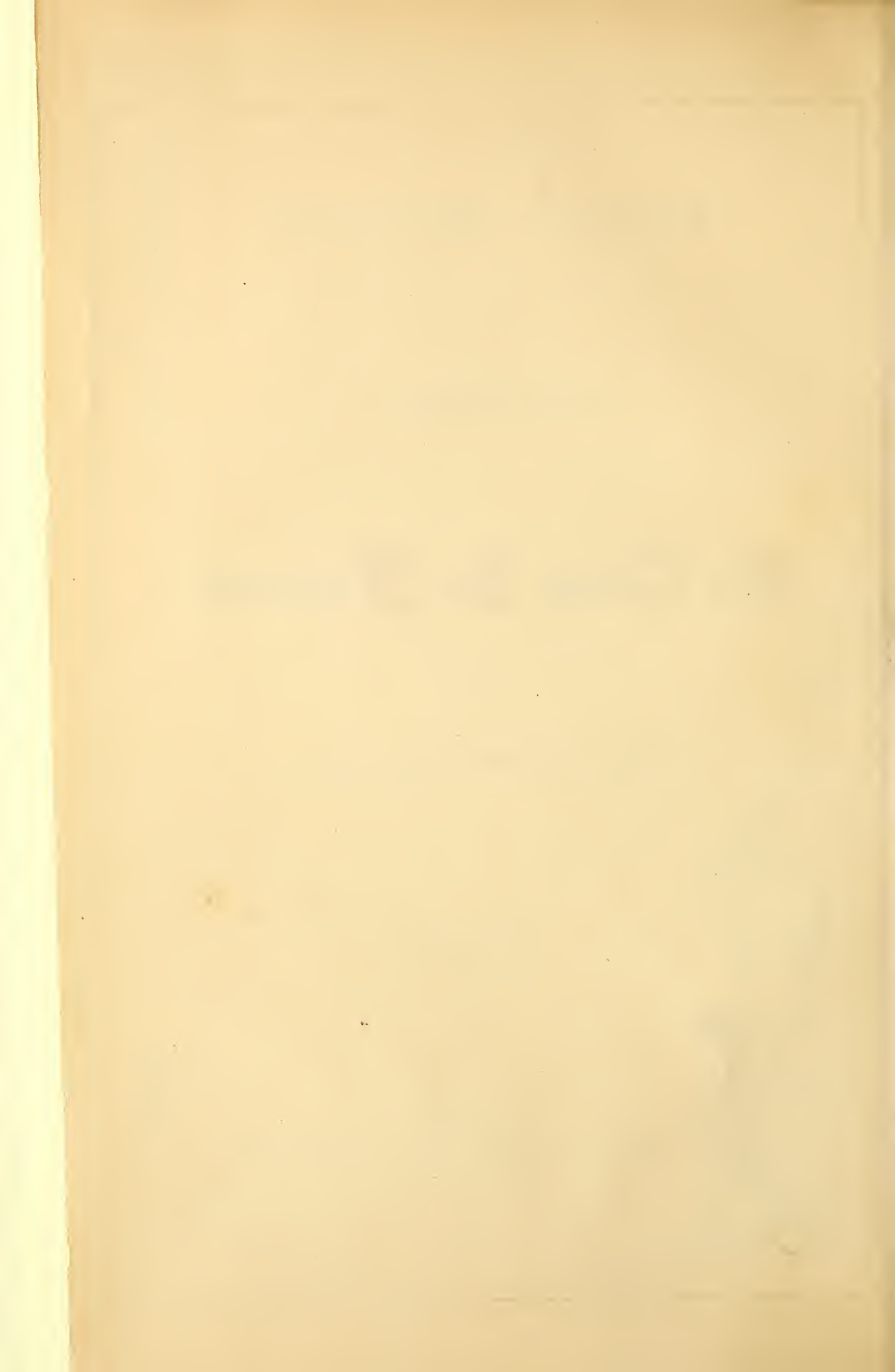
1879

CHICAGO:

DONNELLEY, GASSETTE & LOYD, Printers.

Clark and Adams Streets.





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THE CHICAGO BAR ASSOCIATION.



CERTIFICATE OF ORGANIZATION

AND

By-Laws

OF

THE CHICAGO BAR ASSOCIATION

AND

LIST OF OFFICERS ETC.

1879

CHICAGO:
DONNELLEY, GASSETTE AND LOYD, Printers,
Clark and Adams Streets.



CERTIFICATE + OF + ORGANIZATION

OF

The Chicago Bar Association.

State of Illinois,

DEPARTMENT OF STATE,

GEORGE H. HARLOW,
Secretary of State.

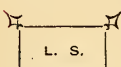
TO ALL TO WHOM THESE PRESENTS SHALL COME — GREETING :

Whereas, a Certificate duly signed and acknowledged, having been filed in the Office of the Secretary of State, on the 27th day of May, A. D. 1874, for the organization of The Chicago Bar Association, under and in accordance with the provisions of "An Act Concerning Corporations," approved April 18, 1872, and in force July 1, 1872, a copy of which Certificate is hereto attached:

Now, therefore, I, George H. Harlow, Secretary of State of the State of Illinois, by virtue of the powers and duties vested in me by law, do hereby certify that the said

The Chicago Bar Association

Is a legally organized corporation under the laws of this State.

In testimony whereof, I hereunto set my hand and cause to be affixed the great seal of State. Done at the city of Springfield, this 27th day of May, in the year
*of our Lord one thousand eight hundred and seventy-four, and of the Independence of the United States the ninety-eighth.*

(Signed).

GEORGE H. HARLOW,
Secretary of State.

State of Illinois, }
COOK COUNTY. } ss.

We, the undersigned, being citizens of the United States, desiring to form an Association, not for pecuniary profit, pursuant to an Act of the General Assembly of the State of Illinois, entitled "An Act concerning Corporations," approved April 18, 1872, do hereby certify that the following is a true statement of the name or title by which such Association shall be known in law; the particular business and object for which it is formed; the number of its managers, and the names of the same selected for the first year of its existence, viz:

1. Name or title: "THE CHICAGO BAR ASSOCIATION."

2. Particular business and object is, to establish and maintain the honor and dignity of the profession of the law, to cultivate social intercourse among its members, and to increase its usefulness in promoting the due administration of justice.

3. Number of Managers, Thirteen (13).

4. Names of the Managers selected for the first year:

William C. Goudy.	Lyman Trumbull.
Thomas Hoyne.	A. M. Pence.
Wirt Dexter.	Edwin C. Larned.
Stephen A. Goodwin.	Ezra B. McCagg.
Murray F. Tuley.	Wm. P. Black.
Charles M. Hardy.	Wm. H. Barnum.

Ira Scott.

5. Location, Chicago, Illinois.

(Signed),

CHARLES M. STURGES.
JAMES P. ROOT.
C. B. LAWRENCE.
CHARLES HITCHCOCK.
ROBERT T. LINCOLN.
IRA O. WILKINSON.

STATE OF ILLINOIS, }
COOK COUNTY. } ss.

I, W. O. Robinson, a Notary Public in and for said County, in the State of Illinois, do hereby certify that C. B. Lawrence, Charles Hitchcock, Robert T. Lincoln, Ira O. Wilkinson, James P. Root, and Charles M. Sturges, personally known to me as the same persons whose names are subscribed to the foregoing Certificate, appeared before me this day in person, and severally acknowledged that they signed said Certificate in writing for the purposes and uses therein set forth.

Given under my hand and notarial seal, this 22d day of May, A. D. 1874.

[NOTARIAL SEAL.]

W. O. ROBINSON,
Notary Public.

BY - LAWS
OF
THE CHICAGO BAR ASSOCIATION.

I.

The Association shall be called "THE CHICAGO BAR ASSOCIATION."

II.

The Association is established to maintain the honor and dignity of the profession of the law, to cultivate social intercourse among its members, and to increase its usefulness in promoting the due administration of justice.

III.

SECTION 1. The members of the legal profession practicing in the City of Chicago, whose names appear on the roll at the end hereof, are hereby declared to be members of this Association.

Any member of the profession, in good standing, practicing in the City of Chicago, may become a member by vote of the Association, on recommendation of the Committee on Admission, as hereinafter provided, and on subscribing the said Roll and paying the admission fee.

All Judges of Courts of Record in Illinois, and all members of the profession of the State of Illinois, in good standing, not practicing in the City of Chicago, may, in like manner, become members of the Association, having all the privileges of the same, except that of voting.

SECTION 2. The Committee on Admission shall have power to make such regulations in relation to proposals for membership, and notice thereof, as they may, from time to time, deem needful, subject to alteration and revision, from time to time, by the Association.

Candidates against whom there shall be a negative vote in the Committee, shall not be recommended for admission. Upon being recommended, the report of the Committee shall be laid over until the next meeting, at which time a vote by ballot shall be taken in the Association, and one negative vote in every five of those present shall exclude the candidate, and the candidate so excluded shall not again be presented for membership within six months thereafter.

IV.

OFFICERS.

The officers of the Association shall be a President, two Vice Presidents, a Secretary, a Treasurer, a Board of Managers of nine members, of which the President, Vice-Presidents and Secretary shall, *ex-officio*, be additional members, and a Committee on Admissions, to consist of nine members. The Officers, after the first election hereunder, shall be elected at the annual meeting, to be held on the second Saturday of January in each year hereafter.

The Board of Managers and the Committee on Admissions first chosen under the By-Laws, shall divide themselves into

three classes of equal numbers each. The first class of each Committee shall hold office for three years; the second class two years; the third class one year; and thereafter, each annual election shall be for three members of the Board of Managers, and three members of the Committee on Admissions, to hold office three years, and for such additional number, if any, to fill vacancies, to hold office during the remainder of the terms of the members whose places they fill. The number of the foregoing committees may be diminished or increased at any annual meeting, by a vote of the Association.

V.

The Board of Managers shall manage the affairs of the Association, subject to the By-Laws, and they shall provide a permanent place for the use of the Association.

VI.

MEETINGS OF THE ASSOCIATION.

There shall be an annual meeting of the Association on the second Saturday in January of each year, and such stated and other meetings as shall be provided in the By-Laws.

VII.

ADMISSION FEE.*

The admission fee shall, in all cases, be fifteen dollars, to be paid on signing the roll of members, and no member shall be subject to annual dues during the current year of his admission.

VIII.

Any member of the Association may be suspended or

* As Amended April 6, 1878.

expelled for misconduct in his relations to this Association, or in his profession, on conviction thereof, in such manner as may be prescribed by the By-Laws, and all interest in the property of the Association of persons resigning, or otherwise ceasing to be members, shall vest in the Association.

IX.

All elections shall be by ballot. The officers elected shall enter upon their duties immediately upon their election, and shall hold office until their successors are elected or appointed.

In case of a vacancy in any office, it shall be filled by appointment of the Board of Managers until the annual election, except in the case of a vacancy occurring in the office of President, which shall be filled by the Association, at its first stated meeting, occurring more than ten days after the happening of such vacancy.

X.

THE PRESIDENT AND VICE-PRESIDENTS.

The President shall preside at all meetings of the Association, and in case of his absence, any one of the Vice-Presidents, who shall be chosen without ballot, shall preside.

XI.

SECRETARY.

The Secretary shall keep a record of the proceedings of all meetings, and of all other matters of which a record shall be deemed advisable by the Association.

He shall notify the officers and members of their election, and shall keep a roll of the members, and shall issue notices of

all meetings, and shall conduct the correspondence of the Association, with the concurrence of the President.

* When any names of candidates for admission shall be reported favorably to the Association by the Committee on Admissions, it shall be the duty of the Secretary to forthwith prepare and mail to each member of the Association printed slips containing names of such candidates, and the date of meeting upon which they are to be voted.

XII.

TREASURER.

The Treasurer shall collect, and, under the direction of the Board of Managers, disburse all funds of the Association; he shall report annually, or oftener if required; he shall keep regular accounts, which shall be, at all times, open to the inspection of any member of the Board of Managers; his accounts shall be audited by a Committee of three members of the Association, to be elected by ballot at the stated meeting preceding the annual meeting in each year.

XIII.

MEETINGS OF THE BOARD OF MANAGERS.

The Board of Managers shall meet at least once a month, except in July, August and September. They shall have power to make such regulations (not inconsistent with the By-Laws), as shall be necessary for the protection of the property of the Association, and for the preservation of good order in the conduct of its affairs.

They shall keep a record of their proceedings, which shall

* Amendment, adopted March 6, 1875.

be read at the ensuing meeting of the Association; and it shall be their duty to present business for the action of the Association; they shall have no power to make the Association liable for any debts amounting to more than half of the amount in the Treasurer's hands, in cash, and not subject to prior liabilities; nor shall they have power to make any contract binding, personally, upon members of the Association.

XIV.

There shall be stated meetings of the Association held on the first Saturday of every month, except the month of January, when the annual meeting takes place, and the months of July, August, and September, unless otherwise ordered by the Board of Managers. At these stated meetings, and at any regular adjourned meeting thereof, all the powers of the Association may be exercised.

Special meetings may be called at any time by the Board of Managers, or such special meetings shall be called by the Secretary, upon the written request of ten members of the Association. At such special meetings no business shall be transacted except such as shall be specified in the call thereof.

The presence of twenty members shall be necessary to constitute a quorum at any meeting of the Association, which number may be increased or diminished by any subsequent By-Law.

XV.

The annual dues shall be fixed and assessed at the annual meetings hereafter, and shall be collectible forthwith, and any member in default after thirty days' notice, shall cease to be a member, unless excused by the Board of Managers.

* When any person has ceased to be a member of the Association because of a failure to pay dues, he may be reinstated by the Board of Managers in their discretion, upon the payment of all dues.

XVI.

At each stated meeting of the Association the order of business shall be as follows:

1. Reading of minutes of preceding meeting.
2. Reading of minutes of Board of Managers.
3. Report of Board of Managers.
4. Report of Treasurer.
5. Report of Committee on Admissions.
6. Election.
7. Report of Committee on Amendment of the Law.
8. Report of Judiciary Committee.
9. Report of Committee on Grievances.
10. Report of Committee on Legal Education.
11. Report of Committee on Inquiry.
12. Report of Special Committees.
13. Miscellaneous Business.

This order of business may be changed by a vote of the majority of the members present.

The usual parliamentary rules and orders, otherwise than as herein provided, shall govern all meetings of the Association.

XVII.

If any person elected does not, within one month after notice of his election, signify his acceptance by signing the Roll, and payment of his admission fee, he shall be deemed to have declined to become a member.

* As amended May 5, 1877.

XVIII.

There shall be the following Standing Committees :

(a.) A Committee on the Amendment of the Law, which shall be charged with the duty of attention to all proposed changes in the law, and of recommending such as, in their opinion, may be entitled to the favorable influence of this Association.

(b.) A Judiciary Committee, which shall be charged with the duty of the observation of the working of our judicial system, the collection of information, the entertaining and examination of projects for a change or reform in the system, and of recommending, from time to time, to the Association, such action as they may deem expedient.

(c.) A Committee on Grievances, which shall be charged with the hearing of all complaints against members of the Association, and also all complaints which may be made in matters affecting the interests of the legal profession and the practice of the law, and the administration of justice, and to report the same to this Association, with such recommendation as they may deem advisable.

(d.) A Committee on Legal Education, which shall be charged with the duty of examining and reporting what changes it is expedient to propose in the system of legal education, and of admission to the practice of the profession in the State of Illinois.

(e.) * A Committee of Inquiry, consisting of three members, which shall be charged with the duty of investigating all misdemeanors and every breach of professional conduct on the part of any member of the Bar practicing the profession of the law in the city of Chicago; and also of investigating any

* As amended February 3, 1877.

improper conduct of any officer or person engaged in the administration of justice in said city, which conduct shall, in the opinion of such Committee, tend to the obstruction of justice; and also of investigating any abuses which now or shall hereafter exist in the administration of justice in said city. Said Committee shall take testimony and bring any such matters either before the Committee on Grievances or before the Association, with such report or recommendation as the members of such Committee shall deem proper.

And it shall be the duty of such Committee, either on complaint made to them or on hearing of any such misdemeanor, improper conduct or abuses, to investigate and report upon the same of their own motion.

XIX.

Each of the Committees named in the foregoing By-Law shall be a Committee of five, and shall be appointed annually by the President of the Association, and shall continue in office until the annual meeting of the Association next after their appointment, and until their successors are appointed, with power to fill vacancies, and to adopt rules for their own government.

Any Standing Committee may, by rule, provide that three successive absences from the meetings of the Committee, unexcused, shall be deemed a resignation of the member so absent, of his place upon the Committee.

Any Standing Committee of the Association may, by rule, impose upon its members a fine for non-attendance, and when collected, to be paid into the Treasury.

* Every Committee shall render a report upon all subject matter referred, as often as once every three months.

* Amendment adopted February 13, 1875.

XX.

Whenever any complaint shall be preferred against a member of the Association, for misconduct in his relation to this Association, or in his profession, the member or members preferring such complaint, shall present it to the Committee on Grievances, in writing, and subscribed by him or them, plainly stating the matter complained of, with particulars of time, place, and circumstances, whereupon the Committee shall proceed to examine into the matter, under such regulations as they may, from time to time, adopt. And after arriving at a conclusion, they shall report the same, together with the evidence in the case, to the Association, and thereupon the Association shall take such steps in the matter as it may think proper.

And it shall be the duty of said Committee on Grievances to take notice of unprofessional conduct of members of the Bar practicing in the city of Chicago, who are not members of the Association.

And if after investigation, said Committee deem such conduct worthy of censure, they shall so report to the Association, and thereupon the Association shall take such steps as it shall deem proper; and if the Association shall conclude that any lawyer, whether a member or non-member of this Association, should be presented to the Supreme Court, to be dealt with on account of such misconduct, then the Association shall appoint a Committee to prosecute such member of the profession, before the Supreme Court. The Judges of the Courts of Record in the City of Chicago have a standing request from this Association, to call the attention of such Committee on Grievances to any unprofessional conduct on the part of any member of the profession practicing in the Courts in the City of Chicago.

XXI.

These By-Laws may be amended at any stated meeting of the Association, by a vote of two-thirds of those present, *provided* that ten days' notice, in writing, of the proposed amendment, subscribed by ten members, be given at a previous meeting.

XXII.

These By-Laws shall go into immediate effect, and an election of Officers and Committees herein provided for shall forthwith be had, except the Board of Managers. All Officers and Committees shall hold their offices until their successors are chosen.

RULES OF THE COMMITTEE ON ADMISSIONS.

The Committee on Admissions have adopted the following regulations in relation to proposals for membership :

1. No person will be hereafter recommended for membership by the Committee on Admissions, unless a written application for his admission shall have been made to the Committee, subscribed by a member of the Association, setting forth the name of the person proposed, his place of residence, whether he is or not engaged in the practice of the law, and of good standing in the profession; and such nomination must be indorsed or seconded by two other members of the Association.

2. The Committee on Admissions will report their action upon the names submitted, in those cases only where they shall agree in recommending the admission of the candidate; and all recommendations by the Committee will be made in writing, at a stated meeting of the Association, and be signed by the members concurring therein.

OFFICERS AND COMMITTEES
OF
THE CHICAGO BAR ASSOCIATION
FOR 1874.

President :

WILLIAM C. GOUDY.

Vice-Presidents :

LYMAN TRUMBULL. THOMAS HOYNE.

Board of Managers :

WIRT DEXTER. EDWIN C. LARNED.
STEPHEN A. GOODWIN. EZRA B. McCAGG.
MURRAY F. TULEY. WM. P. BLACK.
CHAS. M. HARDY. WM. H. BARNUM.
IRA SCOTT.

Secretary :

ABRAM M. PENCE.

Treasurer :

OLIVER H. HORTON.

Committee on Admission :

BENJ. F. AYER. LEONARD SWETT.
WM. H. KING. SIDNEY SMITH.
ROBERT HERVEY. MELVILLE W. FULLER.
GEORGE W. SMITH. JOHN S. COOPER.
THOMAS A. MORAN.

Standing Committees :

ON AMENDMENT OF THE LAW.

JOHN N. JEWETT.
CLARK W. UPTON.
ELLIOTT ANTHONY.
RICHARD S. THOMPSON.
SAMUEL K. DOW.

ON GRIEVANCES.

GRANT GOODRICH.
JOHN L. THOMPSON.
T. LYLE DICKEY.
EDWARD A. SMALL.
ISRAEL N. STILES.

JUDICIARY.

CHARLES B. LAWRENCE.
CHARLES HITCHCOCK.
IRA O. WILKINSON.
ROBERT T. LINCOLN.
CHARLES M. STURGES.

ON LEGAL EDUCATION.

JAMES R. DOOLITTLE.
HENRY G. MILLER.
JULIUS ROSENTHAL.
JOSEPH A. SLEEPER.
HENRY I. SHELDON.

OFFICERS AND COMMITTEES
OF
THE CHICAGO BAR ASSOCIATION
FOR 1875.

President :

BENJAMIN F. AYER.

Vice-Presidents :

CHARLES B. LAWRENCE. ABRAM M. PENCE.

Board of Managers :

MURRAY F. TULEY. EZRA B. McCAGG.
EDWIN C. LARNED. IRA SCOTT.
WM. P. BLACK. WM. H. BARNUM.
NORMAN WILLIAMS. CHARLES M. STURGES.
JOSEPH E. LOCKWOOD.

Secretary :

HUNTINGTON W. JACKSON.

Treasurer :

JOHN H. S. QUICK.

Committee on Admission :

ROBERT HERVEY. SIDNEY SMITH.
WM. H. KING. GEORGE W. SMITH.
MELVILLE W. FULLER. THOMAS A. MORAN.
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ADOLPH MOSES.

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W. IRVING CULVER.
WILLIAM VOCKE.

JUDICIARY.

JOHN N. JEWETT.
CHARLES HITCHCOCK.
THOMAS F. WITHROW.
DANIEL L. SHOREY.
JOHN L. THOMPSON.

ON LEGAL EDUCATION.

THOMAS HOYNE.
JULIUS ROSENTHAL.
S. CORNING JUDD.
ROBERT T. LINCOLN.
JAMES L. HIGH.

OFFICERS AND COMMITTEES
OF
THE CHICAGO BAR ASSOCIATION
FOR 1876.

President :

EZRA B. McCAGG.

Vice-Presidents :

WIRT DEXTER.

THOMAS DENT.

Board of Managers :

BENJAMIN F. AYER.
STEPHEN A. GOODWIN.
WILLIAM C. GOUDY.
NORMAN WILLIAMS.

KIRK HAWES.
IRA SCOTT.
HENRY W. BISHOP.
CHARLES M. STURGES.

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CHARLES H. WOOD.
EDWARD S. ISHAM.
GEORGE F. BAILEY.
HENRY K. WHITON.

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ISAAC G. WILSON.
JOHN L. THOMPSON.
JULIUS ROSENTHAL.
W. ELIOT FURNESS.
ORRIN SKINNER.

OF INQUIRY :

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WILLIAM P. BLACK.

ON LEGAL EDUCATION.

ISAAC G. WILSON.
HENRY STRONG.
MURRAY F. TULEY.
WILLIAM R. PAGE.
ARTHUR J. CATON.

OF INQUIRY.

JOHN S. COOPER.

JAMES S. NORTON.

JOHN J. KNICKERBOCKER.

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Treasurer :

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ELLIOTT ANTHONY.

JAMES B. BRADWELL.

HARVEY B. HURD.

WILLIAM VOCKE.

JUDICIARY.

ALEXANDER McCOY.

CHARLES M. HARDY.

THOMAS DENT.

JOHN LYLE KING.

JOHN C. BARKER.

ON GRIEVANCES.

JOHN L. THOMPSON.

GEORGE L. PADDOCK.

FRANCIS H. KALES.

FREDERIC ULLMANN.

GEORGE A. FOLLANSBEE.

ON LEGAL EDUCATION.

JOHN C. RICHBERG.

JOHN I. BENNETT.

THOMAS M. HOYNE.

WILLIAM J. ENGLISH.

JAMES R. DOOLITTLE, JR.

OF INQUIRY :

S. CORNING JUDD.

FREDERICK W. PACKARD.

JOHN P. WILSON.

ROLL OF MEMBERS.

- ABERCROMBIE, OTIS P.
*ADAMS, CHARLES T.
ADAMS, GEORGE E.
AHRENS, JOHN P.
ALDIS, OWEN F.
ALLEN, CHAS. L.
ALLEN, EGBERT F.
ANTHONY, ELLIOTT
AVERY, DANIEL J.
AYER, BENJAMIN F.
BACON, ROSWELL B.
BAKER, FRANK
BAILEY, GEORGE F.
BALL, FARLIN Q.
BARBER, HIRAM
BARKER, JOHN C.
BARNUM, WM. H.
BENNETT, JOHN I.
BISBEE, LEWIS H.
BISHOP, HENRY W.
BLACK, WILLIAM P.
BLACKMAN, DANIEL
BLANKE, GEORGE F.
BOND, LESTER L.
BONNEY, CHAS. C.
BORDEN, JOHN
BOUTELL, LEWIS H.
BOYCE, FRANK L.
BRACKETT, WM. S.
BRADLEY, FORDYCE G.
BRADWELL, JAS. B.
BRAINARD, EDWIN
BRAWLEY, FRANCIS W. S.
BROWN, EDWARD O.
BROWN, STEPHEN F.
BURCH, HUGH T.
*BUTLER, CHARLES F.
- BUTLER, WALTER
BOYESON, INGOLF K.
CAMPBELL, GEORGE C.
CARTER, LESLIE
CARUTHERS, MALCOM
CATON, ARTHUR J.
CHANDLER, GEORGE
*CHASE, HIRAM M.
*CLARKSON, JOSEPH P.
COLLINS, HOLDRIDGE O.
COMSTOCK, EDWARD F.
CONDEE, LEANDER D.
COOK, BURTON C.
COOPER, JOHN S.
CRAWFORD, FRANK J.
CULVER, W. IRVING
DE LANY, MARTIN A.
DENNISON, FRANKLIN
DENT, THOMAS
DEXTER, WIRT
†DICKEY, T. LYLE,
DOOLITTLE, JAMES R., JR.
DUPEE, CHARLES A.
DURKEE, RICHARD P. H.
ENGLISH, WILLIAM J.
EVERETT, WM. S.
EWING, ADLAI T.
FLOWER, JAMES M.
FOLLANSBEE, GEORGE A.
FREEMAN, HENRY V.
FROST, THOMAS G.
FULLER, MELVILLE W.
FURNESS, WM. ELIOT
FRY, GEORGE C.
GALT, AZARIAH T.
GARDNER, GEORGE
GARY, ELBERT H.

*Deceased.

†Elected Judge Supreme Court.

GARY, NOAH E.	KNICKERBOCKER, JOHN J.
GLOVER, JOSEPH O.	KNIGHT, CLARENCE
GOGGIN, JAMES	KRETZINGER, GEORGE W.
GOODRICH, GRANT	KOHLSAAT, CHRISTIAN C.
GOODWIN, STEPHEN A.	LACKNER, FRANCIS
GOUDY, WILLIAM C.	LARNED, EDWIN C.
GRANT, WILLIAM C.	LARNED, WALTER C.
GREGORY, CHAS. A.	LAWRENCE, CHAS. B.
GRIDLEY, NELSON C.	LAWRENCE, CHAS. H.
GROVER, THOMAS W.	LEAKE, JOSEPH B.
HALL, WINCHESTER	LEMAN, HENRY W.
HARDIN, MARTIN D.	LEWIS, MARTIN O.
HARDING, GEORGE F.	LINCOLN, ROBT. T.
HARDY, CHARLES M.	*LOCKWOOD, JOSEPH E.
HAWES, KIRK	LUFF, WM. M.
HERBERT, GEORGE	LYMAN, DAVID B.
HERRICK, JOHN J.	MAGRUDER, BENJAMIN D.
HERVEY, ROBERT	MARSH, JOHN W.
HIGH, JAMES L.	MASON, ALFRED B.
HITCHCOCK, CHARLES	MASON, EDWARD G.
HODGES, LATHROP S.	MASON, HENRY B.
*HOPKINS, WILLIAM	MCCAGG, EZRA B.
HORTON, OLIVER H.	MCCLELLAN, JOHN J.
HOYNE, THOMAS	MCCLELLAND, THOMAS S.
HOYNE, THOMAS M.	MCCOY, ALEXANDER
HURD, HARVEY B.	McKINDLEY, WM. M.
HUTCHINSON, OTIS K. A.	MILLER, HENRY G.
IDE, GEORGE O.	MONROE, HENRY S.
ISHAM, EDWARD S.	MONTGOMERY, WM. A.
JACKSON, DWIGHT W.	MORAN, THOMAS A.
JACKSON, HUNTINGTON W.	MORRIS, JOHN
JENKINS, ROBT. E.	MOSES, ADOLPH
JENKS, ANSON B.	MURRAY, JAMES S.
JEWETT, JOHN N.	NISSEN, LAWRENCE J. J.
JOHNSON, FRANK A.	NORTON, JAMES S.
JOHNSTON, JOHN, JR.	NOYES, JOHN T.
JUDAH, NOBLE B.	OLESON, INGWELL
JUDD, S. CORNING	OTIS, EPHRAIM A.
KALES, FRANCIS H.	PACKARD, FREDERICK W.
KING, JOHN LYLE	PACKARD, SAMUEL W.
KING, WM. H.	PADDOCK, GEORGE L.
†KNICKERBOCKER, JOSHUA C.	PAGE, WILLIAM R.

* Deceased.

† Elected Judge of Probate Court.

PALMER, LOUIS L.
PENCK, ABRAM M.
POPE, CHAS. E.
PROUDFOOT, LAWRENCE
QUICK, JOHN H. S.
QUIGG, DAVID
REED, CHAS. H.
RUBENS, HARRY
RICABY, RICHARD W.
RICHBERG, JOHN C.
RIDDLE, FRANCIS A.
ROBERTS, JAMES H.
ROBERTS, R. BIDDLE
ROBINSON MICHAEL W.
ROSENTHAL, JULIUS
ROUNDTREE, JOHN M.
RYERSON, ARTHUR
SCHINTZ, THEODORE
SCHUYLER, DANIEL J.
SCOTT, IRA
SEARS, NATHANIEL C.
SHELDON, HENRY I.
SHERMAN, ELIJAH B.
SKINNER, ORRIN
SLEEPER, JOSEPH A.
SMALL, EDWARD A.
SMITH, ABNER
SMITH, GEORGE W.
SMITH, JOSEPH E.
SMITH, ROBERT W.
SNOWHOOK, WM. B.
STEIN, PHILLIP
STILES, ISRAEL N.
STRONG, HENRY
STURGES, CHAS. M.

SWETT, LEONARD
SWIFT, WM. H.
THOMPSON, JOHN L.
TOWLE, HENRY S.
TOWNE, CHAS. E.
TRIPP, ARNOLD
TRUMBULL, LYMAN
TRUMBULL, PERRY
TULEY, MURRAY F.
TUTHILL, RICHARD S.
ULLMANN, FREDERIC
*UPTON, CLARK W.
VAN SCHAACK, CORNELIUS
VEEDER, ALBERT H.
VOCKE, WILLIAM
WAITE, HORACE F.
WAITE, HORATIO L.
WALKER, EDWIN
WALKER, JAMES M.
WALLER, HENRY
WASHBURNE, HEMPSTEAD
WATERMAN, ARBA N.
WATERMAN, RICHARD
WHITE, HUGH A.
WHITEHOUSE, WM. F.
WHITESIDE, THOMAS C.
WHITON, HENRY K.
WILKINSON, IRA O.
WILLARD, GEORGE
WILLIAMS, NORMAN
WILSON, BENJAMIN M.
WILSON, ISAAC G.
WILSON, JOHN P.
WINSTON, FREDERICK S.
WITHROW, THOMAS F.

* Elected Judge of Circuit Court of Lake County.



REPORT

ON THE

REVENUE SYSTEM

OF

ILLINOIS,

BY

HON. ELLIOTT ANTHONY.

THE CHICAGO BAR ASSOCIATION.

At a regular meeting of The Chicago Bar Association held March 1, 1879, the Hon. Elliott Anthony presented a report from a special committee of the Association, which had been appointed to investigate the Revenue System and Revenue Laws of Illinois, which was unanimously adopted, and five hundred copies were ordered to be printed and a copy of the same to be sent to each member of the General Assembly and State officers.

Hon. Wm. C. Goudy then offered the following preamble and resolution which was adopted :

WHEREAS, there is great dissatisfaction with the present Revenue laws and a general demand for a complete revision, and, while the ability of the members of the legislature to supply proper relief is fully admitted, yet the pressure of public duties is too great to allow a mature consideration of the subject in the brief time usually given for a session,

Resolved, That a commission ought to be appointed, composed of men of experience from all classes of tax-payers, to prepare a complete system, to be submitted to an adjourned session of the legislature.

In accordance with the direction of the Association, the Secretary has the honor to transmit herewith to the members of the Legislature of Illinois a copy of the report of Mr. Anthony, and the action of the Association thereon.

Very respectfully,

HOLDRIDGE O. COLLINS,
Secretary.

The Special Committee of the Bar Association, which was appointed to investigate the Revenue System of this State, and to report the results of their investigation to this Association, beg leave to report :

I.

That the Revenue System of the State of Illinois, is substantially the one which has been in force since the State was admitted into the Union in 1818. The system was first incorporated into the constitution of 1848, and was perpetuated in that of 1870. The great central idea of the system is, that "taxes shall be levied by *valuation*, "so that every person and corporation shall pay a tax in "proportion to the value of his, her, or its property, such "value to be ascertained by some person or persons to be "elected or appointed in such manner as the General "Assembly shall direct, and not otherwise." Sec. 1, Art. IX, of the Constitution.

This idea of levying taxes according to valuation, is supplemented by that of equality and uniformity, and applies equally to personal as well as real property.

This system would, at first blush, seem to be based upon correct principles, and ought to result in each and every citizen of the commonwealth paying his proportionate share of the public burdens; but experience shows that the distribution of taxes according to valuation seldom produces either equality or uniformity, and often works the greatest injustice, first: because the agents employed to determine the value of property in different localities either evade their duty for the purpose of throwing the burden of taxation upon communities other than their own, or because they are incompetent; and secondly: because the taxes which are laid upon personal property

are seldom collected, and in the end, all the taxes that are lost or uncollected are saddled upon the real estate. Indeed, as has been well said, "the great load of taxation is packed upon real estate. There is

NO HIDING PLACE

for this, no deduction on account of real estate debts, no government bonds, no greenbacks or national currency in hand, can cover it up until the assessors have passed by. Real estate is always visible, and tangible, and so are the structures thereon. Its earnings are not divided by semi-annual dividends of three, five, six, or eight per cent., or two and a half quarterly free of all taxes."

Everywhere under the system of levying taxes according to the valuation of property, real and personal, real estate suffers. In the State of New York they have a system of taxation, somewhat similar to our own, and almost every Comptroller of that State, since 1849, up to the present time, has called attention to the discrimination in favor of personal property as against real estate.

In 1864, the Comptroller used this language: "It is difficult to discover any valid reason why personal property should enjoy the exemption that it does. It requires to a far greater extent than real estate, the protection of government and law, and causes much the largest expense for police arrangement, and the administration of justice. Why should it not pay its full share of such expense?"

In 1877, the State assessors of that State, in their report for that year, use this language: "In the city of Rochester, in 1876, the real estate was assessed at its full value, \$53,395,997, and personal property only \$1,970,500. The capital of the national banks in Rochester is, \$1,150,000, and there is other incorporated capital in the city subject to taxation. Now, deduct the capital of the banks from the assessed value of the personal property,

“and we have \$825,000, for a city of 81,000 population, a fraction over \$10 per capita. *This is not the value of the bedsteads and beds upon which the people of that city sleep.* No other illustration, it seems to us, is necessary to show how almost hopeless it is to assess personal property liable to taxation, without some amendment of the law, and without so framing the oath (as we recommended in our last report) of any tax payer before any assessor or tax-commissioner, ‘that he has not made any debt or incurred any liabilities, or changed any security or investment, or done anything for the purpose of avoiding taxation,’ and authorize the assessors to add

A PENALTY

“of fifty per cent to the valuation of any person attempting to avoid taxation.”

II.

The General Revenue Law of this State, was designed to reach every species of property, and to allow nothing in the shape of property to escape, whether real, personal or mixed, and whether tangible or intangible, and whether in esse, in posse, or in transitu. It is in many respects harsh and oppressive, and is destitute of every benign feature which characterizes the various Revenue Laws of other civilized States. It is not favorable to manufacturing corporations, and punishes with severe penalties all wealth which may be added to the soil. It works great hardship to the owner of unimproved and unproductive lands, because if the assessor places even a moderate valuation upon the same, he will be sacrificed, unless he possesses resources entirely outside of them, to meet the demands made upon him. The great defect of our system

of taxation, is that it imposes taxes upon real and personal property only, and takes no account whatever of all other sources of revenue. In this respect we ignore the experience of all countries and all nations who pretend to any degree of enlightenment upon this subject. If a business tax, or tax upon occupations, together with a graded license system could be introduced in this State, the same as exists in England, especially to raise a revenue to support and maintain local and municipal governments, then the burdens of the citizen would be far more equally distributed than at present, results from the administration of our tax laws. Some doubts have been expressed as to whether a license system of this nature could be introduced in this State, and which could be extended to every kind of business or occupation now legally pursued; but our Supreme Court has already decided the broad principle that the power to tax includes the power to license, and we are in favor of trying it.

Town of Carmel v. Wabash Co., 50 Ill. 71.

See also *Wiggins v. City of Chicago*, 68 Ill. 379.

We must discover other sources of revenue, or else real estate, and especially

UNPRODUCTIVE REAL ESTATE,

will be confiscated every ten years, and the tenure of the same become more uncertain than when the vassal under the Feudal system, held at the will of his lord.

III.

No mercy is shown to the widow, who has had cast upon her by death an interest in the lands of her husband, but she must pay taxes upon the full value of the land, or she will be guilty of permissive waste, although

she has only a right of possession, and the reversion is in the heirs of her deceased husband. There are numbers of widows in this State to-day, who under the obligations imposed upon them by the 45th section of the dower act and the workings of the Revenue Law have been utterly ruined. All unproductive real estate of orphans is sure to be sacrificed unless they are left with ready cash to pay taxes. In Massachusetts it is provided by statute that "any portion of the estate of persons who, by reason of age, infirmity, or poverty, are, in the judgment of the assessors, unable to contribute fully toward the public charges, may be exempt from taxation." In other States a portion of property subject to execution is exempt, but in this State there is no exemption of real or personal property owned by an individual whatever, and not one beneficent provision to relieve the burdens of either the rich or poor.

IV.

In the older governments of Europe it has long since been demonstrated that to place all of the burdens upon real estate, without regard to the rental value, is wrong and unjust, and has long since been abandoned. There the system of licensing corporations, associations, and taxes on trades, and all sorts of business and professions, and income taxes, and stamp duties more universally prevails than in this country; but here the revenues of the State and municipal governments are raised in an entirely different manner, and with the exception of a limited license system, taxation is confined almost wholly to real estate and personal property. Pennsylvania is an example of the workings of a mixed system of licensing, income taxes, taxes on dividends, and taxes on emoluments of office and different classes of business.

Most of the general revenues of that State are, however, raised from the licensing of railroads and other corporations, and taxes on the dividends and incomes of corporations. So much has been said in regard to

THE PENNSYLVANIA REVENUE SYSTEM,

that we have taken special pains to inquire into it, and we can not do better than to quote from the report of Hon. David Wells, Dodge, and Cuyler, commissioners appointed to investigate and report upon a revenue system of New York in 1871. In referring to Pennsylvania, they say that: The revenue of the State for State purposes is derived mainly from the following sources: 1. A tax of one-half of one mill on each one per cent of all dividends which may be declared by the corporations of the State, except banks, savings institutions, and foreign insurance companies; and in case that no dividends are declared, then a tax of three mills on the valuation of the stock. Building associations, plankroad and turnpike companies are not liable to any tax, where no dividends are declared. The receipts to the State treasury from this source, for the year 1869, constituted the largest single item of the State revenue, and amounted to \$1,037,172. 2. Taxes on tonnage carried over the lines of the various transportation companies operating exclusively within the State, viz.: *two* cents on the product of mines, *three* on the product of forest and agriculture, and *five* on manufactures and general merchandise. The receipts from this source, for the year 1869, and certain commutations of the same, amounted to \$659,900. 3. Taxes on personal property, which are made up mainly of the following items: Money at interest, furniture, horses and cattle, three-tenths of one per cent.; pleasure carriages, one per cent.; gold watches, one dollar; silver watches, seventy-five cents; other watches, fifty cents. The inconsiderable nature of these taxes may be inferred

from the circumstance that the whole revenue derived from the same, for the year 1869, was \$454,873. 4. A tax of three-fourths of one per cent. on the gross receipts of every transportation company of the State liable to the payment of a tonnage tax. The income from this source, in 1869, was \$373,420. 5. A tax of five per cent. on every dollar of interest paid by the corporations of the State to its bondholders or creditors; in lieu of which the principal sums from the interest of which the said tax is deducted, are

EXEMPT FROM ASSESSMENT

and taxation for State purposes, as personal property. The revenue from this source, for 1869, was \$340,816. 6. A tax of three per cent. on the annual net earnings of every private banker, broker, incorporated banking and savings institution, express company, and all other corporations of the State, except those paying a tonnage tax, incorporated banks and insurance companies. The revenue from this source, for 1869, was \$310,895. 7. A license tax of five hundred dollars per annum on every foreign insurance company doing business in the State; and a tax of three per cent. on the entire amount of the premiums or commissions received. The receipts from this source, for 1869, were \$226,226. 8. Taxes on the enrollment of laws, by which it is to be understood a taxation imposed on the enrollment of all acts of the Legislature passed for the benefit of private parties, the same varying from \$1,000 on the incorporation of banks with a capital of \$1,000,000; two hundred dollars on the incorporation of manufacturing, mining, or oil companies, and one hundred dollars on transportation companies: down to thirty-seven dollars for acts of divorce and miscellaneous private bills for claims, relief, etc. The revenue from this source, for the year 1869, was \$21,000. 9. Taxes on the emoluments of offices, by which is to be

understood a tax of two per cent. on so much of the salary or emolument of offices of the State, or corporations created by the State, as is in excess of two hundred dollars. The revenues from this source, for 1869, were \$16,644. 10. Retailers' licenses, \$422,273. 11. Tavern licenses, \$289,555. 12. Other licenses, *i. e.*, amusements, peddlers, restaurants, etc., \$69,800. 13. Taxes on collateral inheritances, \$227,328. 14. Taxes on wills, writs, and deeds, \$99,000. 15. Auction duties and commissions, \$72,000; the sum total of State revenue, for the year 1869, from the above and a few other

MISCELLANEOUS SOURCES,

being \$5,096,679; as compared with \$8,138,000, the State revenue of New York from taxes for the corresponding period; or in respect to population, \$186 7-10 per capita in Pennsylvania, as compared with \$186 2-10 per capita in New York."

Since that report was made, we understand that a tax of four cents per ton has been imposed upon all anthracite coal, carried from any point within to any point without that State in lieu of a tax on tonnage, which had been declared unconstitutional. This applies only to anthracite coal, of which they have a monopoly, and is paid, of course, eventually, by the consumer. If the Pennsylvania system should be applied to our railroad corporations, and they were to pay a graded tax, in lieu of all other taxes and assessments, the entire State taxes would soon be met, and each municipal corporation would then have to look after its own burdens and taxes. But there is one thing that is very conspicuous in the State of Pennsylvania, and that is the liberality with which it treats manufacturing corporations. Their capital and their products are scarcely touched by the hand of the tax gatherer. If a similar liberal policy could be inaugurated in this State, it would be of the greatest benefit to

the whole people in furnishing home markets to the farmer and producer.

We think that far greater fees should be charged by the State for authorizing the formation of corporations for pecuniary profit, and for corporations doing business in other States or Territories, and for allowing foreign corporations to do business in this State than is now required.

V.

If the present system shall be retained, it should be amended in several important particulars. We see no good whatever of valuing the entire real estate of the State every year. Real estate does not change as a general thing, but very little from year to year, and we are of the opinion that a valuation should not take place but once in every five years. It would be a great saving to the people, and produce just as good results as under the present system. This has been the law in Ohio and Virginia for many years.

VI.

We are of the opinion that a commissioner of taxes should be elected for the period of four years in every county in the State, who should have charge of the assessment of all property, and that personal property should be assessed annually, and collected as soon as the tax is laid. Forty per cent. of all the personal property of the State escapes taxation, by evasions, false returns, and no returns,

and then a large percentage of the taxes which are levied upon the same is lost by

DELAY IN COLLECTION,

by the death of the owners, by misfortunes, by failures in business and removal.

VII.

We think that there is at the present time altogether too much machinery made use of in levying and collecting taxes, and that a great burden is imposed upon the people for the books of assessors and collectors, and advertising delinquent lists, and in obtaining judgment against real estate. In this county we have ascertained that the number of books now on hand is yearly augmented as follows: Assessors' books, 117, containing 150 pages each; Collectors' warrants, 120, containing 175 pages each; Town Collectors' delinquent return, 40, containing 300 pages each; County Collectors' delinquent return, 47, containing 300 pages each; judgment records, 47, containing 300 pages each; sale records, 39, containing 275 pages each; error and abatement, 20, containing 400 pages each; making in all 430 volumes, which are added every year. The cost of Assessors' books is at least \$1,000 yearly; books of Collectors' warrants, \$14,960 yearly; books of Town Collectors' delinquent list, \$4,500 yearly; books of County Collectors' delinquent list, \$4,500 yearly; judgment record, \$4,300 yearly; sale record, \$4,300 yearly; making in all \$33,560, and the average cost of publishing the delinquent list and notice of sale is from thirty-five to forty thousand dollars a year more. This vast expenditure should be saved, and we know of no earthly reason why this thing should be continued

for a single day. Our State is about the only one which collects taxes by resorting to a court and obtaining judgment against the land, and as long as this continues, we are of the opinion that a simple notice, by the Collector to all delinquents, that he will on a certain day apply to the court for judgment against all lands upon which the taxes and assessments remain unpaid, will be just as effective for all purposes, as to publish annually a list of all the lands throughout the State. It amounts to nothing, and the only persons benefited by it are the printers.

VIII.

The people of this State are not suffering so much at the present time from the burdens of State taxation as they are from that of counties, cities, villages, school boards, and park boards. That we have been able to withstand the burdens of National, State, and the various

LOCAL AND MUNICIPAL CORPORATION TAXES

for the last ten years and live is one of the marvels of the age. We have altogether too many taxing boards and officers clothed with the sovereign powers of the State for the public good and the good of mankind. Few men now living seem to know the value of a dollar, and fewer still know the trials which honest men have to undergo to obtain it. In many of the cities and suburban towns in this State, taxation has in many instances resulted in the utter confiscation of large quantities of real estate, and yet no power short of Omnipotence seems able to restrain the authorities that control them. Neither the example of Memphis or old Thebes seems to have any effect on them.

PAY AS YOU GO.

The only policy for the people of this State to adopt is—to “pay as you go.” It was the rule of our ancestors, and if only once adopted here and sternly followed out and made applicable to every town, city, village, and school district in the State, would result in repressing recklessness and extravagance and redound greatly to the credit of our State.

IX.

The Legislature should, in order to save tax-payers from plunder, set bounds to the rate of taxation in every single instance, and then hold the officers of each county, city, village-school district and park board, accountable for their acts and doings. They should be compelled to make an annual report to some officer to be designated by law, showing how much money they had appropriated, the amount of taxes and assessments which had been levied, how much collected, how appropriated, etc.; in short, they should account for each and every dollar that comes into their hands. If such a report as this could be made yearly to some officer who should have charge of the matter, and with power to make inquiries into every detail—and then have the same published—the people would then know what had become of their money, and it would induce habits of greater economy and a more careful expenditure of public moneys than at present exists in this country. If this were done it would the better enable the people to exercise a surveillance over their servants than they do now. Now there exists

NO CENTRAL OFFICE,

where the requisite information can be obtained in regard

to municipal debts and municipal expenditures, and the people are all the time in ignorance as to the extent of the burdens which are imposed in the aggregate upon the people of the State.

X.

In the State of New York they have three State Assessors who devote their time and attention to the subject of taxation and the equalization of the values, and we are informed that they have been the means of effecting many reforms and of equalizing the burdens of taxation to a considerable degree. These might, with profit, take the place of the present Board of Equalization, or the present board might be done away with and the Governor, Auditor and Secretary of State substituted in their place.

XI.

“The interests of the people require a method of taxation at once equitable, effective and free from unnecessary oppression ; one which will yield the requisite revenue while subjecting them as little as possible to inquisitorial vexation, and which shall be attended with the least expense for official services, and afford the fewest temptations to fraud, concealment and evasion.” To devise such a system is a work of time, and can only be accomplished by experts, or by those who are thoroughly acquainted with the practical workings of tax laws in all their length, breadth and complexity. It is impossible for any legislator, or any man who has not made a specialty of taxation and of political economy, and of

financial and social questions, to elaborate and perfect a revenue system for a State like ours, which will produce equality and uniformity in taxation, during any session of the Legislature. The most that anybody can do without revising the whole system is to engage in patchwork. What is essential is that facts and the materials of information shall be first collected, the condition and experience of other countries be investigated and compared with our own, and then when all the sources of information have been exhausted, that the results shall be laid before the people, whose interests are to be affected, and laws can be passed which will more equally distribute the burdens of the State and of our local municipal corporations among all classes than is at the present time effected by our laws.

ELLIOTT ANTHONY,

Chairman of the Sub-Committee Chicago Bar Association.

THE CHICAGO



BAR ASSOCIATION

1880

February 7, 1880, the following Amendment to Article VII of the By-Laws was adopted.

"The admission fee shall in all cases, be ten dollars, to be paid on signing the roll of members, and no member shall be subject to annual dues, during the current year of his admission.

Holdridge O. Collins,
Secretary.



Nostra Tuebimur Epsi

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INGOLF K. BOYESON.

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WILLIAM F. WHITEHOUSE.

LOUIS L. PALMER.

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WILLIAM S. BRACKETT.

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 KOHLSAAT, CHRISTIAN C.
 LACKNER, FRANCIS.
 LEAKE, JOSEPH B.
 LEMAN, HENRY W.
 LEWIS, MARTIN O.

*Deceased.

†Elected Judge Supreme Court.

§Elected Judge Circuit Court Cook County.

‡Elected Judge Probate Court Cook County.

LINCOLN, ROBT. T.
 *LOCKWOOD, JOSEPH E.
 LUNT, HORACE G.
 LYMAN, DAVID B.
 MAGRUDER, BENJAMIN D.
 MARSH, JOHN W.
 MASON, ALFRED B.
 MASON, EDWARD G.
 MASON, HENRY B.
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 McCLELLAN, THOMAS S.
 McCOY, ALEXANDER,
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 MONTGOMERY, WM. A.
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 MURRAY, JAMES S.
 NISSEN, LAWRENCE J. J.
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 QUIGG, DAVID.
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 RICABY, RICHARD W.
 RICHBERG, JOHN C.
 RIDDLE, FRANCIS A.
 ROBERTS, JAMES H.
 ROBERTS, R. BIDDLE.
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 ROUNTREE, JOHN M.
 SCHINTZ, THEODORE.
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 SCOTT, IRA.
 SEARS, NATHANIEL C.

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 SHERMAN, ELIJAH B.
 SKINNER, ORRIN.
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 SMITH, ABNER.
 SMITH, GEORGE W.
 SMITH, JOSEPH E.
 SMITH, ROBERT W.
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 STEIN, PHILLIP.
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 STURGES, CHAS. M.
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 SWIFT, WM. H.
 THOMPSON, JOHN H.
 THOMPSON, JOHN L.
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 TRUMBULL, PERRY.
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 ‡UPTON, CLARK W.
 VAN SCHAACK, CORNELIUS.
 VEEDER, ALBERT H.
 VOCKE, WILLIAM.
 WAITE, HORACE F.
 WAITE, HORATIO L.
 WALKER, EDWIN.
 WALKER, JAMES M.
 WALLER, HENRY.
 WASHBURNE, HEMPSTEAD.
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 WATERMAN, RICHARD.
 WHITE, HUGH A.
 WHITEHOUSE, WM. F.
 WHITESIDE, THOMAS C.
 WHITON, HENRY K.
 WILKINSON, IRA O.
 WILLARD, GEORGE.
 WILLIAMS, NORMAN.
 WILSON, BENJAMIN M.
 WILSON, ISAAC G.
 WILSON, JOHN P.
 WINSTON, FREDERICK S.
 WITHROW, THOMAS F.

*Deceased.

§Elected Judge Circuit Court Cook County.

‡Elected Judge Circuit Court Lake County.







